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«IGOR SIKORSKY KYIV POLYTECHNIC INSTITUTE»

ENTERPRISE ECONOMY

Methodical instructions to execution of the course work

for students field of knowledge 07 «Management and Administration» field of study 073 «Management» specialization «Management and Business Administration», «Management of Innovation», «Management of International Project», «Logistics»

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Educational edition
Enterprise economy

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«Management of Innovation», «Management of International Project»,
«Logistics»

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1. GENERAL DATA

Discipline «Enterprise Economy» examines a range of questions to improve the efficiency of production, ways and means to achieve their goals by now of rational use of the resources of all kinds. Enterprise Economy has an important place in the structural-logical scheme training according to specialties.

The purpose of writing a term paper is strengthening and deepening knowledge of theoretical material, acquisition of practical skills of the main questions of the course relating to activities of the enterprise market conditions.

The student should according to individual data estimate the execution of annual production program the engineering industry; optimize prices and products, based on the criterion of maximizing profits, calculate the impact changes the technical and economic parameters on the results activities of the enterprise.

In course work considered enterprise engineering industry, specializing in producing to three kinds of the product.

Methodological instructions include: requirements and order of execution of the course work; methods of calculating individual coefficients and the choice of products; original data for calculations; methodological instructions for the practical part of the course work; requirements clearance of the course work.

Doing course work, you need to determine: the number of the industrial-production staff the enterprise; fund of wage of employees the enterprise; valuation of basic production assets the enterprise; the cost estimates for making of products; calculation cost of production.

2. REQUIREMENTS AND ORDER OF EXECUTION OF THE COURSE WORK

2.1. Requirements for the course work

1) The theme of the course work. Topics coursework offered and approved by the cathedra. Students choose theme of the course work, but the under the proposed (watch section 3.1). The student should make proposals for their own topic for the course work, but subject to substantiate its expediency. As part of the course work the student must submit:

- detailed plan of course work;
- formulation of goals and tasks of the course work;
- theoretical part;
- practical part;
- the conclusions;
- literature on the subject of research.

2) Introduction. The volume of introduction should be 1-2 pages, which highlight the relevance, purpose, objectives of the course work, its object, object, database research and characteristic of the main sources of information (literature, statistics, official, reference, research).

3) Main part. The theoretical part must disclose essence of the topic based on the comparative characteristics of domestic and foreign scientific and specialized sources, and explore the legal and regulatory framework. This section should include 2-3 units of not less than 20 pages.

In the practice (second) part student analyzes the calculation of the number of the industrial-production staff of the engineering enterprise, fund of wage of employees, the cost estimates for making of product and calculation cost of production. According to individual data analysis should be submitted in the form of tables, and make additional explanation. Necessary to predict the possible options for improving the investigated problem based on the calculations and submit your own suggestions in the conclusions. The volume of this part should be 20-25 pages.

4) Conclusions. The conclusions should include a brief description of the results of theoretical and practical research.

Course work is structured such:

Introduction

Section 1. (The theoretical part) *NAME*

1.1. (concept and essence)

1.2. (content, function, kinds, classification, explanation)

1.3. (methods to improve)

Section 2. (The practical part) *NAME*

Conclusions

List of literature

Addition

2.2. The order of execution of the course work

The order of execution of the course work includes the following phases:

- 1) choice of direction, object and subject of scientific research, theme of the course work;
- 2) search and study of relevant literature and practical material;
- 3) drafting plan according to the theme of the course work;
- 4) carrying out appropriate calculations;
- 5) writing conclusions by executed calculations;
- 6) design by the course work;
- 7) protection course work.

Choice of direction, object and subject of scientific research, theme of the course work

In the first stage, the student chooses the direction, object and subject of the research. *Research object* - a phenomenon or process that creates a problematic situation or chosen topic of scientific research. In the first stage, the student chooses the direction, object and subject of the research. *Subject of the research* - located within the object.

Search and study of relevant literature and practical material

Search and study of relevant literature and practical material associated with using the catalog of department scientific and technical information library NTUU «KPI» and so on. Practical material of the course work are indicators that a student uses in the practical part.

Drafting plan according to the theme of the course work

Drafting plan works - the stage of the course work that highlights the main issues subject to strict logical sequence. Plan is the basis of the research, indicates the direction achievement of the purpose.

As a result, the study of selected materials and systematization of the literature student analyzes conduction of the research and proposes solutions to a given problem.

Carrying out appropriate calculations

The student should be to familiarize with the source data for the calculations and according to the methodology of calculation of individual coefficients to count the necessary parameters.

Writing conclusions by executed calculations

As a result of theoretical research and practical implementation it is necessary to conduct a general analysis of the results (separately for theoretical and practical part) and submit it in the form of conclusions.

Design by the course work

Course work is made according to the requirements given in section 5.

Protection course work

This is the final stage of the course work that is completed obtaining of rating. A more detailed procedure and conditions the protection is in section 6.

3. METHODOLOGY THE EXECUTION OF THE COURSE WORK

3.1. The theoretical part of the course work

The theoretical part of the course work must include review of the results of literary-analytical research, comparative description problems of foreign and national scientists (within the selected theme). Proposed the following structure for the theoretical part of the course work by topics:

THEME 1. Legal basis and direction of the company in market conditions

Section 1. Theoretical aspects of the legal framework functioning of the enterprise

1.1. The essence of the creation, registration, liquidation and reorganization enterprise

1.2. General principles of enterprise governance and self-government of the staff

1.3. Ways to improve partnerships between the state and the enterprise

THEME 2. Market conditions of enterprises and organizations

Section 1. Theoretical aspects of essence-semantic characteristics of the market environment of activity national enterprises

1.1. The essence of the market environment of enterprises and organizations

1.2. The concept, function and market structure

1.3. The mechanism of the improvement of the principles of behavior of economic entities on the market

THEME 3. Contractual relationships and partnerships in entrepreneurial activity

Section 1. Theoretical aspects of contractual relationships and partnerships

1.1. The essence of contractual relations in business

1.2. Characteristics of partnerships and forms of cooperation partners

1.3. Modern forms of partnerships in certain areas of entrepreneurial activity

THEME 4. International entrepreneurship

Section 1. Theoretical aspects of international entrepreneurial activity

1.1. The essence and form of international business

1.2. Features of formation and functioning of international joint ventures

1.3. Problems establishment and effective functioning of international joint ventures in Ukraine

THEME 5. Methods management of enterprises in market conditions

Section 1. Theoretical aspects of enterprise management

1.1. Essence and functions of the management process

1.2. Methods and organizational structures of management of enterprises

1.3. Effective types of organizational structure management of the newly formed enterprises

THEME 6. Management system enterprise

Section 1. Theoretical aspects system of personnel management enterprise

1.1. Essence, classification and structure of the staff

1.2. Personnel policy and management system for staff

1.3. Generalization of international experience managing staff and identify opportunities for its use in the Ukraine

THEME 7. Fixed assets of enterprises

Section 1. Theoretical aspects of fixed assets

1.1. The concept, classification and structure of the fixed assets of enterprises

1.2. Types and indicators deterioration of the fixed assets of enterprises

1.3. The efficiency of reproduction and use of the fixed assets of

enterprises

THEME 8. Revolving funds and working capital of the enterprise

Section 1. Theoretical base formation of revolving funds and working capital of the enterprise

1.1. General characteristics of revolving funds and working capital of the enterprise

1.2. Rationing and indicators of efficiency using of circulating assets

1.3. Ways of improving the use of current assets of the enterprise

THEME 9. Innovative processes and evaluating their effectiveness

Section 1. Theoretical base formation of innovative processes

1.1. Innovation and innovation processes, their types and characteristics

1.2. Scientific and technological progress, its common and priorities directions

1.3. Evaluating the effectiveness of technical and organizational innovations

THEME 10. Technical and technological base production

Section 1. Theoretical aspects of managing technical and technological base of production

1.1. The essence of the technical and technological base of production

1.2. Organizational-economic management of the technical development of the enterprise

1.3. Methods of determination of the production capacity in enterprises

THEME 11. Competitiveness and quality of product

Section 1. Theoretical basis of improvement of enterprise competitiveness

1.1. Essence, indicators, methods of assessment and management of product quality

1.2. Factors of providing and methods of evaluation of the competitiveness of products

1.3. Economic efficiency and ways to improve the quality and competitiveness of products

THEME 12. Production and social infrastructure

Section 1. Theoretical aspects of industrial and social infrastructure

- 1.1. The concept, types and importance of infrastructure
- 1.2. Social infrastructure and social enterprise activity
- 1.3. Reproduction and development of infrastructure

THEME 13. Regulation, forecasting and planning of activities

Section 1. Theoretical aspects of regulation, forecasting and planning of the enterprise

- 1.1. The essence of state regulation economic, features the prognostication of development planning and methodological foundations of planning activity enterprise
- 1.2. Development strategy and business planning
- 1.3. Measures to improve quality control, forecasting and planning of organization

THEME 14. Production costs and production costs

Section 1. Theoretical principles of cost management and the cost of production

- 1.1. The concept of costs and production costs. Classification of costs
- 1.2. Types and indicators of production costs
- 1.3. Managing costs in the enterprise. Factors and sources to reduce production costs

THEME 15. Motivation as a process to stimulate high-performance work

Section 1. Theoretical aspects of motivation work, role of reward in the process

- 1.1. The essence of work motivation
- 1.2. Forms and remuneration system
- 1.3. Ways of improving the mechanism of motivation

THEME 16. Prices and pricing in market conditions

Section 1. Theoretical basis of price and pricing in the enterprise

- 1.1. Economic content, function and types of prices
- 1.2. Purpose and methods of pricing in market conditions
- 1.3. Problems and ways to improve pricing in Ukraine

THEME 17. Financial and economic results and effectiveness of the enterprise

Section 1. Theoretical base formation of financial and economic results and increase efficiency of enterprise

- 1.1. Essence, forms and methods of financial activity
- 1.2. Essence, characteristics and indicators of the overall effectiveness of activity enterprise
- 1.3. Reserves and factors increasing production efficiency

THEME 18. Foreign economic activity of the enterprise

Section 1. Theoretical foundations foreign economic activity of the enterprise

- 1.1. The essence of the legal regulation of foreign economic activity in Ukraine
- 1.2. Types and principles of foreign economic activity
- 1.3. Strategy of foreign economic activity

THEME 19. State regulation of enterprises

Section 1. Theoretical aspects of government regulation of activity enterprise

- 1.1. The essence, principles and methods of state regulation of the economy
- 1.2. State regulation of investment and innovation activities
- 1.3. The mechanism of improvement of enterprise policy

THEME 20. Bankruptcy and liquidation enterprise

Section 1. Theoretical principles of bankruptcy and liquidation enterprise

- 1.1. The essence, causes and models of bankruptcy
- 1.2. Methodological basis for determining the probability of bankruptcy
- 1.3. The consequences of liquidation of the enterprise

3.2. The practical part of the course work

Calculation of individual coefficients

To select the source data for each student is necessary to calculate *the individual coefficient* (K).

Individual total coefficient (K) is determined by adding a group, ordinal and nominal of coefficients.

Group coefficient is determined by dividing the last digits groups in two. For example, in all students of UV-71, UI-71, UZ-71 this coefficient is equal to **0,1** (1/7), in students of UV-72, UZ-72 – **0,3** (2/7) and students in group UV-73, UZ-73 – **0,4** (3/7).

Ordinal coefficient corresponds to the number of students in the group list. So If in the log group its ordinal number is 20, then the value of the coefficient will be equal $20/10 = 2$.

The nominal coefficient is calculated by sum dividing numbers first letters of own first and last name in alphabetical order on the 10.

Alphabetical reference

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Q	R	S	T	U	V	W	X	Y	Z						
17	18	19	20	21	22	23	24	25	26						

Choice of the product

Each student must make a choice of products manufactured engineering industry. In the course work, their number is limited to three products. The choice should be implemented as follows:

- name of the first product is based on the ordinal number of students in the group list (N_n): $N_{\text{p1}} = N_n + 8$
- the name of the second product corresponds to the first letter of the last name of student;
- the name of the third product is based on the first letter of the name of student.

Note: coincidence numbers with two products for the other two products, take the product number that precedes of the values obtained, for example. 5 and 5 (product E), take 5 and 4 (items E and F).

Signs “±” selecting output data are interpreted as follows:

“ – “ - for the students groups the latter figure which is uneven number (for example, UV-71, UI-71, UZ-71, UV-73, UZ-73, etc.);

“ + “ – for the students groups the latter figure which is even number (for example, UV-72, UZ-72 etc.).

Output data for calculation

Table 3.1

Output data for calculation of parameters of the production program of engineering enterprise and its implementation

№	Product name	The annual production, thsd.pcs.		Stocks of finished goods at the beginning of the year, thsd.pcs.		Запаси готової продукції на кінець року, thsd.pcs.	
		plan	fact	plan	fact	plan	fact
1	A	1500 ± 120K	1600 ± 122K	70 ± 5,5K	65 ± 5K	75 ± 6K	78 ± 6K
2	B	1400 ± 110K	1350 ± 108K	69 ± 5,4K	70 ± 5,3K	60 ± 4,8K	64 ± 5K
3	C	1300 ± 100K	1360 ± 103K	60 ± 4,5K	66 ± 4,7K	63 ± 4,8K	55 ± 4K
4	D	1200 ± 90K	1150 ± 89K	60 ± 4,5K	67 ± 4,6K	55 ± 4K	75 ± 6K
5	E	1100 ± 80K	1170 ± 82K	52 ± 4K	58 ± 4,4K	62 ± 4,9K	50 ± 3,8K
6	F	1000 ± 70K	950 ± 68K	50 ± 3,7K	60 ± 4,5K	48 ± 3,6K	70 ± 5,5K
7	G	900 ± 60K	970 ± 63K	50 ± 3,8K	55 ± 4K	55 ± 3,9K	40 ± 3K
8	H	800 ± 50K	760 ± 48K	40 ± 2,6K	60 ± 4K	37 ± 2,5K	50 ± 3,5K
9	I	700 ± 40K	735 ± 42K	53 ± 3,6K	42 ± 2,8K	56 ± 3,8K	35 ± 2,6K
10	J	600 ± 30K	570 ± 28K	40 ± 2,7K	25 ± 1,5K	45 ± 3K	40 ± 2,4K
11	K	250 ± 20K	275 ± 22K	15 ± 1K	20 ± 1,2K	17 ± 1,1K	25 ± 1,5K
12	L	230 ± 18K	220 ± 17K	12 ± 0,8K	14 ± 0,9K	10 ± 0,7K	17 ± 1,1K
13	M	200 ± 15K	215 ± 16K	10 ± 0,7K	8 ± 0,6K	12 ± 0,9K	15 ± K
14	N	180 ± 13K	165 ± 12K	9 ± 0,65K	6 ± 0,45K	11 ± 0,7K	12 ± 0,9K
15	O	150 ± 10K	160 ± 11K	12 ± 0,8K	10 ± 0,7K	10 ± 0,6K	7 ± 0,5K
16	P	120 ± 9K	110 ± 8K	6 ± 0,4K	4,5 ± 0,3K	5 ± 0,35K	9 ± 0,6K
17	Q	100 ± 8K	105 ± 7K	5 ± 0,3K	7 ± 0,4K	4 ± 0,25K	10 ± 0,6K
18	R	90 ± 7K	80 ± 6K	4 ± 0,24K	3 ± 0,22K	5 ± 0,3K	7 ± 0,4K

Continuation of table 3.1

19	S	80 ± 6K	86 ± 6,5K	3 ± 0,2K	2,5 ± 0,2K	4 ± 0,3K	2 ± 0,15K
20	T	70 ± 5K	65 ± 4,5K	3,5 ± 0,2K	5 ± 0,3K	3 ± 0,18K	6 ± 0,4K
21	U	30 ± 2K	32 ± 1,9K	3 ± 0,21K	2 ± 0,13K	2,6 ± 0,2K	1,5 ± 0,1K
22	V	28 ± 1,8K	27 ± 1,7K	2 ± 0,14K	4 ± 0,3K	1,8 ± 0,1K	4,5 ± 0,3K
23	W	26 ± 1,6K	28 ± 1,7K	1,5 ± 0,1K	1,2 ± 0,1K	1,7 ± 0,1K	1,9 ± 0,1K
24	X	24 ± 1,4K	23 ± 1,3K	1,3 ± 0,1K	2,8 ± 0,1K	1,5 ± 0,1K	3,5 ± 0,2K
25	Y	22 ± 1,3K	23 ± 1,4K	1,2 ± 0,1K	1,3 ± 0,1K	1,9 ± 0,1K	2,2 ± 0,1K
26	Z	20 ± 1,2K	19 ± 1,1K	1 ± 0,07K	2 ± 0,1K	1,5 ± 0,1K	1,8 ± 0,1K

Note: K – value of total coefficient

Table 3.2

The norm of costs of resources to the production of one product

№	Kinds of product	Raw and materials				Componentry (with VAT), UAH.	Fuel, kg	Electric power, kW / hour	Labour intensity, ppl / hour
		W, kg	X, kg	Y, m ³	Z, m ²				
1	A	-	0,3	-	-	-	0,5	1,5	0,15
2	B	0,8	-	-	-	-	0,7	2,8	0,36
3	C	0,6	0,4	-	-	-	0,9	4,6	0,52
4	D	-	1,2	-	-	-	1,0	5,2	0,60
5	E	0,9	0,5	-	-	-	1,1	6,0	0,75
6	F	-	1,8	-	-	-	1,4	6,8	0,80
7	G	3,0	-	-	-	-	1,6	7,2	1,04
8	H	3,6	-	-	-	-	2,1	6,5	0,91
9	I	4,5	0,3	-	-	-	2,4	7,8	1,47
10	J	5,6	0,6	-	-	-	2,3	7,5	2,56
11	K	12,0	-	0,0021	-	-	15,5	20,8	7,2
12	L	13,6	-	0,0045	-	-	12,3	25,2	8,5
13	M	15,5	-	0,0092	-	-	8,7	19,0	9,8
14	N	-	7,9	0,0054	-	-	9,1	12,6	8,5
15	O	-	12,0	-	0,35	-	7,6	18,3	8,8
16	P	22,1	-	-	0,49	-	17,4	28,7	10,0
17	Q	25,0	2,2	-	0,56	-	30,2	43,5	12,4
18	R	28,3	1,9	-	0,75	-	21,9	33,0	21,5
19	S	32,5	-	0,0030	0,24	-	28,5	20,0	18,2
20	T	35,6	-	0,0095	0,48	-	17,7	40,8	27,9
21	U	85,0	-	0,0046	-	34,5	-	126,0	46,3

Continuation of table 3.2

22	V	85,0	-	0,0046	-	34,5	-	126,0	46,3
23	W	95,5	-	0,012	-	58,2	-	71,5	55,8
24	X	132,9	-	0,017	-	42,6	-	150,2	49,8
25	Y	125,0	12,0	0,028	-	68,0	-	202,5	75,4
26	Z	156,1	5,8	0,035	-	87,9	-	277,3	65,5

Table 3.3

Initial data for calculate the number of industrial personnel of engineering enterprise, %

Period	Main production workers	support workers in mainly manufacturing	Workers employed in auxiliary and service industries	Workers are busy in auxiliary production	Management and staff of production units	Administrative and management workers
Plan	100	15 ± 0,5K	30 ± K	5 ± 0,2K	10 ± 0,5K	10 ± 0,2K
Fact	100	14 ± 0,5K	32 ± K	6 ± 0,2K	11 ± 0,5K	10 ± 0,2K

Table 3.4

Data on the movement of personnel in the engineering enterprise, people
(adoption (numerator) / dismissal (denominator) main workers)

Months of year											
1	2	3	4	5	6	7	8	9	10	11	12
7± 0,5K	11± 0,6K	3± 0,3K	4 ± 0,4K	10± 0,7K	4± 0,3K	12± K	14± 1,1K	15± 1,2K	16± 1,3K	6± 0,5K	13± 1,1K
7± 0,5K	12± K	10± 0,8K	11± 0,9K	17± 1,4K	11± 0,9K	9± 0,7 K	7± 0,6K	12± K	19± 1,6K	15± 1,2K	6± 0,5K

Table 3.5

Hourly tariff rates of workers engineering enterprise

Working conditions	Forms of remuneration	Hourly tariff rate by grade level					
		I	II	III	IV	V	VI
Normal	Hourly	1,00	1,09	1,20	1,33	1,50	1,72
	Piece-worker	1,20	1,31	1,44	1,60	1,80	2,06
Difficult and hazardous	Hurly	1,25	1,36	1,50	1,66	1,88	2,15
	Piece-worker	1,50	1,64	1,80	2,00	2,25	2,58

Table 3.6

Fverage rank of work with manufacturing of products

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
3,1	3,2	3,3	3,2	3,4	3,3	3,4	3,4	3,5	3,6	3,6	3,7	3,8	3,8	3,9
Q	R	S	T	U ¹	V ¹	W ¹	X ¹	Y ¹	Z ¹					
3,9	4,1	4,1	4,0	4,0	4,2	4,2	4,3	4,4	4,5					

Note: ¹ – 30% of workers pieceworker is working in difficult and hazardous conditions.

Table 3.7

The dependency between the level perform tasks with volume of production and the average amount of premiums of the wage fund

The level of performance of production tasks, %	< 85	85-90	90-95	95-100	100-105	105-110	>110
The average size of awards workers pieceworker, %	-	5	10	15	20	25	30

Table 3.8

Dependence characterizing the ratio of wages of different categories of industrial personnel (considering bonus payments of the wage fund) to the average wage of workers pieceworker

Auxiliary workers mainly manufacture	Workers in service industries and auxiliary production	Workers in auxiliary production	Management and staff of production units	Administrative and management workers
0,7	0,9	0,8	1,2	1,5

Table 3.9

Condition and value of fixed assets of the enterprise engineering

Groups of fixed assets	Initial cost at beginning of year, thsd.pcs.		The degree of wear at beginning of year, thsd.pcs.	
	own	leased	own	leased
1	2	3	4	5
1. Buildings and structures	6000 ± 300 K	-	40 ± 2K	-
2. Transportation vehicles	3000 ± 200K	-	50 ± K	-
3. Machinery and equipment	4000 ± 200 K	600 ± 40K	35 ± 2K	40 ± 2K
4. Computer technique	2000 ± 100K	-	30 ± 1,5K	-

Table 3.10

Data on the movement of capital assets, thsd.pcs.

Variant	Input	Disposals
1	2	3
1	01/06 = $300 \pm 12K$ (2); 06/06 = $250 \pm 20K$ (3); 11/12 = $150 \pm 8K$ (4)	03/06 = $400 \pm 24K$ (1); 08/12 = $175 \pm 10K$ (2)
2	02/03 = $500 \pm 35K$ (3); 07/10 = $190 \pm 15K$ (2)	04/03 = $120 \pm 8K$ (2); 10/10 = $250 \pm 10K$ (3); 11/12 = $75 \pm 3K$ (4)
3	03/05 = $600 \pm 45K$ (1); 04/05 = $750 \pm 48K$ (3); 08/12 = $250 \pm 15K$ (2)	05/05 = $155 \pm 10K$ (2); 09/12 = $300 \pm 20K$ (3)
4	04/07 = $190 \pm 12K$ (4); 06/08 = $450 \pm 35K$ (3)	01/07 = $550 \pm 35K$ (1); 07/08 = $410 \pm 25K$ (2); 08/09 = $255 \pm 16K$ (2)
5	05/05 = $800 \pm 60K$ (3); 09/10 = $350 \pm 25K$ (1); 11/11 = $390 \pm 24K$ (2)	04/05 = $445 \pm 28K$ (4); 10/11 = $180 \pm 12K$ (1)
6	06/11 = $550 \pm 40K$ (3); 10/12 = $230 \pm 16K$ (2); 09/10 = $380 \pm 30K$ (4)	02/10 = $150 \pm 8K$ (2); 07/11 = $350 \pm 23K$ (3); 09/12 = $450 \pm 30K$ (1)
7	07/08 = $180 \pm 12K$ (2); 08/11 = $750 \pm 55K$ (3); 08/11 = $420 \pm 25K$ (1)	03/04 = $160 \pm 10K$ (4); 08/08 = $240 \pm 18K$ (1)
8	01/01 = $820 \pm 63K$ (4); 01/04 = $470 \pm 29K$ (1); 04/04 = $180 \pm 11K$ (2)	02/01 = $610 \pm 48K$ (3); 03/04 = $140 \pm 50K$ (1)
9	03/06 = $280 \pm 20K$ (2); 09/08 = $660 \pm 45K$ (3)	05/06 = $470 \pm 36K$ (1); 10/08 = $220 \pm 15K$ (3); 11/11 = $195 \pm 14K$ (4)
0	04/04 = $760 \pm 57K$ (1); 06/05 = $900 \pm 65K$ (3); 09/06 = $170 \pm 11K$ (2)	03/03 = $350 \pm 20K$ (1); 06/06 = $400 \pm 25K$ (3); 09/12 = $300 \pm 20K$ (4)

Note: 01,02,...,12 – non months input-disposal of fixed assets (numerator - the plan, the denominator - in fact); (1), (2), (3),(4) – group of fixed assets by which occurs input (disposal); number variant corresponds to the last digits of the student on the list for the group.

Table 3.11

Prices acquisition of material, the fuel and energy resources (with VAT)

Types of resources	Data unit	Unit price, UAH
W	t	1200
X	t	960
Y	m ³	180
Z	n ²	25
Fuel *	t	3800
Electric power*	kW / hour	0,24

Table 3.12

Data on consumption of material and the fuel and energy resources the needs of an industrial nature and non-industrial nature in % to the level of technology costs

Types of resources	Auxiliary and service production	Subsidiary economy	Exploitation requirements
Materials	20	5	5
Fuel	30	5	10
Electric power	20	5	15

Table 3.13

Norms waste of material resources, %

Kinds of raw and materials	Norms waste	
	in all	in particular reverse
W	12 ± 0,4K	6 ± 0,25K
X	10 ± 0,3K	5 ± 0,2K
Y	4 ± 0,15K	2 ± 0,1K
Z	3 ± 0,1K	-

Table 3.14

Data on changes in prices of material resources and norms of expenditure during the reporting period

Indicators	Variant (last figure on the list of group)									
	1	2	3	4	5	6	7	8	9	0
The increasing price of materials, fuel and energy resources, %	2,5	3,1	3,5	4,6	4,5	5,9	5,5	6,3	6,7	7,2
Installing decrease of costs of materials, fuel and energy resources, %	4,2	5,8	4,5	5,5	6,2	4,5	4,0	3,5	4,5	6,0

4. METHODOICAL POINTING IS TO IMPLEMENTATION OFTERM PAPER

4.1. Calculation of indexes of the productive program of enterprise of machine-building industry and her implementation

The percent of implementation of planned tasks from a production and realization of products in natural indexes is determined for every good in particular. The results of calculations can be given as a table:

Table 4.1

Implementation of planned tasks is from a production and realization

Types of products	Production volume, thousand elements		% of implementation	Volume of realization, thousand elements		% of implementation
	plan	fact		plan	fact	
1	2	3	4	5	6	7
A						
B						
C						

4.2. Calculation of quantity of industrially-productive personnel of machine-building enterprise

To the industrially-productive personnel of machine-building enterprise (after the condition of term paper) basic productive workers, oddmen, belong in a basic production, workers busy in an auxiliary and attendant production, workers busy in a subsidiary production, managerial and attendant staff of productive subdivisions, administrative and managerial personnel.

At the calculation of quantity of workers for basis take into account necessary normative labour intensiveness of the productive program, data about the budget (balance) of business hours of one worker and expected middle percent of implementation of norms of making by workers:

- the quantity of basic productive workers is determined after a formula 4.1 for every type of products in particular and on an enterprise on the whole. The result of calculations can be given as a table. 4.3.

$$U_{op} = \frac{T_{cym}}{t_{\partial} * k_{buk}} \quad (4.1)$$

where T_{cym} – labour intensiveness of implementation of works, m/hrs, (table. 3.2; table.3.1);

t_{∂} – budget of business hours of one worker, by hours (table. 4.2);

k_{buk} – coefficient of implementation of norms of making;

- the budget of business hours is determined on the basis of data about the amount of working days in a calculation year, expected level of absences and losses of business hours (table. 4.2).

Table 4.2

Annual budget (balance) of business hours of one worker and his implementation

№	Indexes	Value of indexes	
		plan	fact
1	2	3	4
1	Number of days		
2	Weekends and holidays		
3	Nominal fund of business hours, days (1-2)		
4	Absences, days		
	from them:		
	vacations	24	24
	hospital	8	7
	failures to appear, that is allowed by a law	5	4
	failures to appear are with permission administration	5	4
	twenty-four-hour outages	-	3
	strikes	-	1
5	Recruiting office hours, days		
6	The average length of a shift, hours	8	8
7	Inwardly-variable losses of business hours and outages, hours	0,2	0,22
8	Effective fund of business hours on a year, hours		

Note: middle percent of implementation of norms of making of works according to plan to accept piece-work-men at level $k_{buk}=110\pm0,5K$

Table 4.3

Calculation of quantity of basic productive workers

Types of products	Normative labour intensiveness of making of good, m/hrs	Production volume, elements		Labour intensiveness of implementation of works, m/hrs		Percent of implementation of norms of making, %	Budget of business hours of one worker, hours		Quantity of basic productive workers, per.	
		plan	fact	plan	fact		plan	fact	plan	fact
1	2	3	4	5	6	7	8	9	10	11
A										
B										
C										
Together										

To calculate the total number of employees engineering enterprise (Ψ_3) in the planning and reporting periods must additionally take into account the number of part-time workers who serve key workers , support workers and service industries , management and staff of the structural units and divisions of the company (professionals , employees, managers and lower mid-level) and higher management staff , professionals and employees of administrative and managerial personnel. Data on the number of these categories of employees as a percentage of the number of production workers (in course work - workers pieceworker) are presented in tabl.3.3 .

Determining the actual number of production workers at the beginning of each month in the reporting period ($\Psi_{op f}$) is based on data on the admission and dismissal of employees listed in tabl.3.4.

Average number of production workers ($\Psi_{op c}$) for the reporting period is calculated as the sum of average size, divided by the number of months.

$$\Psi_c = (\Psi_1 / 2 + \Psi_2 + \Psi_3 + \dots + \Psi_{12} + \Psi_1^1 / 2) / 12 \quad (4.2)$$

where Ψ_1 та Ψ_1^1 - number of employees on 1.01 in the current and next years;

$\Psi_2, \Psi_3, \dots, \Psi_{12}$ - number of employees, respectively, on 1.02, 1.03, ..., 1.12 in the current years.

4.3. Calculation of wage-fund of workers

The calculation of wage-fund includes:

- setting prices for the manufacture of one product by multiplying the complexity of its manufacturing (tabl.3.2) the average hourly wage rate (tabl.3.5) according to the average discharge papers (tabl.3.6) provided for the production of the product (the average hourly wage rate found by interpolation based on tariff rates of two neighboring bits);
- calculation of the tariff wage of production workers who work on piece-wage system (tabl.4.4);
- calculation of the planned fund basic wage workers pieceworker determining the rate of 20% of the premium payments, and reporting - 15%. To ensure a high level of motivation in the enterprise system applies encouragement and motivation. Thus the premium paid on the results of relevant departments (table 4.4);
- calculation of basic wages pieceworker the reporting period, based on actual performance targets for each of the items and setting values premiums as a percentage of the fund tariff (table 4.4). To take into account the size of bonus payments payroll company, depending on the level of the production program of course work recommended averaged scale dependence between them are shown in tabl.3.7;
- Fund basic wage (FOBW) employees who define multiplying the number of separate classes of employees in an appropriate average wages relative to this category of production workers (tabl.3.8) adding the products obtained;

Table 4.4

The wage bill of production workers

Types of products	Production volume, thousand elements		Piece-rate, hr.	Tariff fund of salary of piece-work-men, thousands of hrn.		The average size of awards, %		A fund of salary of basic productive workers is taking into account bonuses, thousands of hrn.	
	plan	fact		plan	fact	plan	fact	plan	fact
1	2	3	4	5	6	7	8	9	10
A									
B									
C									
Together									

- annual (planning and reporting) wages fund (AWF) employees with additional salaries of 9% of the principal.

Note: fund wage is calculated based on the minimum amount of current salary at the moment.

4.4. Valuation of fixed assets of the enterprise

Calculating the cost of fixed assets includes building enterprise definition of primary, residual value them at the beginning and at the end of the year, book value and depreciation deductions.

The initial value at year-end are according to table 3.9. and table 3.10 for each group of fixed assets separately and for the whole enterprise with the release of its own and leased fixed assets.

Carrying amount at the beginning and at the end of the year are considering wearing according to table. 3.9 tabl. 3.10 and for each group separately fixed

assets and for the enterprise as a whole with the release of its own and leased fixed assets.

The carrying value of fixed assets is determined based on the input and output them to use in the accounting period:

$$BV_{end\ i} = BV_{start\ i} + C_{\text{св}}\ i - C_{\text{суд}}\ i - A_i , \quad (4.3)$$

where $BV_{end\ i}$ - book value of assets at the end of the i -th period, hr;

$BV_{start\ i}$ - book value of assets at the beginning of the i -th period, hr;

$C_{\text{св}}\ i$ - cost of commissioning fixed assets in the i -th period, hr;

$C_{\text{суд}}\ i$ - cost of decommissioned fixed assets in the i -th period, hr;

A_i - amount of depreciation in the i -th period, hr;

i - settlement period (quarter).

$$A_i = (BV_{start\ i} + \Sigma C_{\text{св}}\ i * t / n - \Sigma C_{\text{суд}}\ i * t / n) * Ha / 100 , \quad (4.4)$$

where t - number of months remaining until the end of the billing period after commissioning of fixed assets, excluding the month of administration;

t - number of months remaining until the end of the billing period after the decommissioning of fixed assets, excluding the month withdrawal;

n - number of months in the billing period.

Ha - depreciation rate for that group of assets, %.

The calculation results can be presented as table. 4.5 and table. 4.6.

Table 4.5

Valuation of fixed assets, thousand. hr.

Index	Plan		Fact	
	At the beginning of the year	At the end of the year	At the beginning of the year	At the end of the year
Cost of capital productive assets:				
- initial				
- remaining				
- wear				

Table 4.6

The calculation of depreciation decrees, thous. hr

Group fixed assets	Carrying amount at beginning of year	Norm of depreciation, %	1 quarter		2 quarter		3 quarter		4 quarter		Per year	
			Sum of depreciation	he carrying amount	Sum of depreciation	he carrying amount	Sum of depreciation	he carrying amount	Sum of depreciation	he carrying amount	Sum of depreciation	he carrying amount
1	2	3	4	5	6	7	8	9	10	11	12	13
1 group												
2 group												
3 group												
4 group												
Together												

Calculation of depreciation perform separately *planned for the reporting period*.

4.5. Estimating production costs

Estimates of production determines the total amount of costs the company associated with the production of products per year.

Estimates of economic production are the elements, which include (for simplicity take the immutability prepaid expenses and balances work in progress at the beginning and end of year):

- 1) material costs;
- 2) the cost of labor;
- 3) contributions to social programs;
- 4) depreciation;
- 5) other operating expenses.

Cost element "Material costs" includes all kinds of costs of material and energy resources in monetary terms (excluding VAT), which provides enterprise regardless of its intended purpose.

To calculate the amount of material costs for each type of raw materials used in the production , it is necessary to use the data table 3.11. - 3.13, and in the case of determination by the report, and an additional table 3.14.

You first need to calculate the costs of raw materials and fuel and electricity used directly in the manufacture of articles:

$$\sum_{i=1}^7 M_{ij} = \sum_{j=1}^3 q_j * (W_j P_w k_w + X_j P_x k_x + Y_j P_y k_y + Z_j P_z k_z + \Pi_j P_{\Pi} + E_j P_E + K_j)$$

where q_j - output corresponding j-th element to be produced by the plant (table 3.1);

W_j , X_j , Y_j , Z_j – rates of corresponding kinds of raw materials for the production of j-th product (tabl. 3.2);

Π_j , E_j – rates of consumption of fuel and energy for the production of j-th product (tabl. 3.2);

K_j – rates of cash component for the production of j-th product (tabl. 3.2);

P_w, \dots, P_E – unit price of the relevant type of resource (tabl. 3.11);

k_w, k_x, k_y, k_z - coefficients accounting standards return waste to appropriate types of raw materials (tabl. 3.13).

To determine the total cost of material resources required for the enterprise, it is necessary to calculate their total value , taking into account other needs (needs support and service industries, small-holdings and operational needs). Costs of material and energy resources in the sub- and service industries, subsistence farmers, as well as maintenance needs to take based on the information given in the table. 3.12, and their waste - according tabl. 3.13 .

During the reporting period, compared to the plan are changing. For their consideration in tabl. 3.14 shows the changes in prices of material resources and standards for review of their spending compared to the plan during the reporting period. To calculate the actual material costs necessary to consider the relevant factors higher prices for material and fuel and energy resources and decrease of consumption of material and energy resources of the company in the reporting year.

Calculation of material costs advisable to apply as table 4.7.

Table 4.7

Calculation of material costs

Types of resources	Unit price, hr/	Consumption rate to product (without feedback waste) ¹			Production volume, thousand elements			Total expenditure of resources for technology needs, thous. hr.				Other requirements thous. hr.	Together, thous. hr.
		A	B	C	A	B	C	A	B	C	Pa30 M		
1. Raw materials: W, kg X, kg Y, m ³ Z, m ² 2. Component parts, hr. 3. Total materials, hr. 4. Fuel, kg 5. Electricity kW/h. <i>All according to plan</i> <i>Without a tax value-added (TVA)</i>												- - - - -	- - - - -

To determine the amount of material costs without TVA received total value of costs of material resources at cost should be divided by 1,2 (if the price is 20 % of taxable turnover).

A similar calculation of material costs necessary to fulfill the reporting period, taking into account the higher input prices, lower standards of cost accounting and production volumes.

Economic cost element "labor costs" includes annual payroll employees (see line 4.3, tabl. 4.4.).

"Contributions to social programs" - a special extra-budgetary contributions to the fund, calculated at the established interest rate of payroll (for calculations, we can take the total value of contributions for social events - 38% of payroll companies)

The value of depreciation should be determined separately for each group of assets , including data entry and disposal of fixed assets during the year (see item 4.4, tabl. 4.6).

The value of "Other expenses" at the level of 10% of the cost (line 1 – line 4, tabl. 4.8).

Table 4.8

The estimated expenses are on the production of goods

№	Elements of cost	Plan		Fact	
		Sum of thousands of hryvnyas	%	Sum of thousands of hryvnyas	%
1	2	3	4	5	6
1	Material costs (without a tax value-added)				
2	Charges are on payment of labour				
3	Allocations for social events (38%)				
4	Amortization				
5	All the charges				
	Other charges		100,0		100,0

4.6. Calculation of production costs

Calculation of unit cost calculation model consists of articles listed in the table. 4.9. In the course work necessary *to make routine reporting and costing of products.*

Calculations for each item costing include determining the cost per unit of output, the entire output of a particular product and the overall costs of individual components of the calculation article, and the article as a whole.

Expenses "Raw materials for technological needs" counting separately for each type of raw materials according to the norms of their cost of production of a particular product with regard to its waste their price without VAT. Based on the calculated values determine the total cost of raw materials for the production of each type of product and the overall cost of raw materials for industrial needs.

In drawing up the balance sheet calculation must take into account changes in consumption rates and prices of material resources (tabl. 3.14).

Table 4.9

Calculation of production costs

№	Items of expenses	Price, hr.		Product A (elements)			Product B (elements)			Product C (elements)			Total expenditure, thousand hr. volume,
		With TVA	Without TVA	Consumption rate	Unit costs, hr/elements	The cost of the entire volume, thousand hr.	Consumption rate	Unit costs, hr/elements.	The cost of the entire volume, thousand hr.	Норма вытрат	Unit costs, hr/elements.	The cost of the entire volume, thousand hr.	
1	2	3	4	5	6	7	1	2	3	4	5	6	7
1	Raw materials for technological needs of all including:												
	W, kg												
	X, kg												
	Y, m ³												
	Z, m ²												
2	Backlinks waste (deducted), total, including:												
	W, kg												
	X, kg												
	Y, m ³												
3	Component parts, hr.												
4	Fuel and energy for technological needs of all, including:												
	fuel t												
	electricity kW/h.												
5	The wages of production workers												
6	Allocations for social activities, 38%												
	Total variable costs (VC)												

Continuation of table 4.9													
1	2	3	4	5	6	7	8	9	10	11	12	13	14
7	De bene esse permanent (overhead) costs of production (EPC) , of them:												
	variable overhead VO = $(0,3 \pm 0,01K) * EPC$												
	constant overhead (CO = EPC- VO)												
8	However, de bene esse variable costs (EVC = VC+VO)												
9	Permanent production costs (PP = CO)												
	Cost of production (production)												
10	Total economic costs												
11	The cost of implementing and marketing												
	Total cost of production												

The cost of "reverse waste " fit for further use in the technological process, determined in accordance with the regulations of their formation (tabl. 3.13) and the corresponding purchase price of raw materials without VAT. Payments under this section are similar to the calculation of costs " raw materials for industrial needs". The cost of the product (output) is reduced by the cost of return waste.

Cost per unit of product under "Component parts" are made at the level of purchase prices without VAT.

Cost ' fuel and electricity for industrial needs " determined on the basis of the costs of the technological process and the purchase price in accordance with the applicable prices and tariffs with VAT. Payments under this section are similar to the calculation of costs "raw materials for technological needs ".

The cost of "wages of production workers" take into account the tariff wage premium supplements and additional wages of production workers (see 4.3).

"Contributions to social programs" (Pension Fund , the State Employment Fund , Social Insurance Fund) is an average (for industry) 38 % of the wages of production workers .

The total amount of "conventionally fixed (overhead) expenses " (line 6) , which include" The cost of maintaining and operating the equipment " , "Total cost" , "Other operating expenses " is defined as the difference between total production costs (tabl.4.8) and the total amount of variable costs (3B). As part of conventionally fixed (overhead) costs of production should be allocated variable overhead (3H) and fixed overhead (CO). Conventionally - fixed (overhead) (EPC) costs should be allocated between different products a conventional method of distribution of indirect costs. As a term paper base allocation of these costs is advisable to take wages of production workers (see tabl.4.9).

In drawing up the balance sheet calculation of the total amount of fixed overhead costs and the value of the entire output of each type of product at the level of the planned values. Allocation of fixed overheads and variable overheads appropriate to submit in the form table. 4.10.

Table 4.10

Allocation of fixed and variable overhead production costs

Types of products	Planned wages of production workers	Planned distribution coefficients	Fixed overheads	Planned variable overheads	Reporting wages of production workers	Reported distribution coefficients	Summary variable overheads
A							
B							
C							
Together		1,000				1,000	

To determine the total cost of production is necessary to calculate the non-productive costs - namely administrative (general business) expenses and cost of sales of products (commercial).

Administration (general business) costs are fixed costs and the period up to the total amount $(130 + K) \%$ of the wage bill of production workers with regard to premiums (tabl.4.4).

The cost of marketing and sales (commercial) - fixed costs period and in total make up $(10 + 0.1 K) \%$ of the production cost of products

In drawing up the balance sheet calculation of the total amount of non-productive expenditure and the value of the entire output of each type of product at the level of the planned values.

Distribution of Non-manufacturing costs between products in proportion to implement semi-variable costs. Calculations advisable to apply as a table 4.11.

Table 4.11

Distribution of non-productive expenditure

Types products	Planned semi-variable costs	Distribution coefficient	Total economic costs	Commercial costs
A				
B				
C				
Together		1,000		

Cost of the realized products *in the planning and reporting periods* determine, given the cost per unit (tabl.4.9) and sales volume (Table 4.1) in the planning and reporting periods:

$$C_{RP} = \Sigma(C_i * P\Pi_i), \quad (4.6)$$

where C_{RP} – cost (production) of products sold, hr;

C_i - production cost per unit of i th species, hr;

$P\Pi_i$ – sales volume of i th species, elements (табл. 3.1).

5. REQUIREMENTS FOR COURSEWORK

Topics of the course work is related to economic performance of building enterprise. In this paper, to perform part of the settlement (calculate indicators of enterprise production program , the number of industrial production personnel , payroll staff to evaluate fixed assets, make an estimate of production costs) and write abstracts of according to the task.

The topic of the theoretical part of the course work is given in item 3.1.

Original data required for calculations, as information for the task options, see 3.2.

In the practical part of the work necessary to perform the calculation of production costs , which comprehensively describes the degree of utilization of all resources of the enterprise , the level of technology, technology and organization of production. The list of tasks with the initial data for the

calculations are given in item 3. Detailed methodology for determining the cost of the product is given in item 4.5 and 4.6.

Course work must be performed in accordance with applicable standard GOST 3008-95. Workload: 40-45 printed numbered pages (the first page - the title page). Make out text on A4 format (210x297), type 14 font with 1.5 spacing. Margins: top and bottom - 20 mm, right - 10 mm, left - 25 mm.

Title page of the course work is given in the appendix. On the next page term paper is a task to accomplish, indicating the *individual factors, type and number of products on the list of options in the group*.

Pages coursework numbered broshuruyutsya and identifies specific issues in front of the content.

All illustrations, tables and formulas are numbered in Arabic numerals sequential numbering within a section . Numbering section consists of numbers and serial number of illustrations (tables, formulas), separated by a dot (eg 3.2 - the second figure of the third chapter). Number and name of illustrations stirred under an illustration: "Figure 3.2 - Next name" Number and name of the table is placed above the table.

The word "Table" pointing to the right once over the first part of the table over other parts of the same table placed on the following pages, write "Continuation of the table " with the number of the table. Title column of the table starting with a capital letter and subheadings - from small, if they make a sentence with the title. Headings with self-importance, written with a capital letter. Headings and subheadings in the graph indicate the singular. For all illustrations and tables, see should be a link in the text part. The lists can be provided within a paragraph or subparagraph. Before each list item should be placed Ukrainian alphabet lowercase letter with a bow (the second level of detail). Lists of the first level of detail printed in small letters of the indentation. Second level - indented relative to the location of the first level lists.

The text is not allowed to cut the word, except for. You must provide transcript definitions of formulas and specify their units.

To protect coursework must be submitted and stitched hem with hard cover or covers of heavy paper.

Coursework consists of the following parts:

- 1) Cover Sheet (performed only in Ukrainian form is given in the appendix);
- 2) Task for course work (input data to the theoretical and practical terms);
- 3) Summary (abstract) (performed in Ukrainian or foreign language); concisely specify: maintenance work , study and calculations, the amount of work sheets , the number of figures, tables, references . Annotation is performed in accordance with GOST 3008-95 on a separate standard sheet;
- 4) Content (performed in accordance with GOST 3008-95 on a separate sheet of standard);
- 5) Introduction (one page): to articulate the value of the topic, briefly describe the research object, specify the purpose or objectives of the course work;
- 6) theoretical part : it is necessary to fully describe the content of the proposed topic and add material that was not covered in the lectures;
- 7) Practical part;
- 8) Conclusions (separate one page): give specific results obtained in the relevant sections of the course work , indicating the estimated parameters;
- 9) References to submit all course work used in the literature, each source make out with all the features necessary for its finding on each item reference list must be a link in the course work.

6. PROTECTION AND ASSESSMENT COURSEWORK

Protecting the coursework provided to check students' knowledge and assess the appropriateness of its implementation. Protecting the student should

be able to justify their own calculations and show a deep understanding of the course work done.

Current monitoring of student course work supervisor shall in consultation and final control - during her protection. Date set by the department in consultation with the supervisor. Course work the student must defend before the start of examinations.

Coursework seem to check supervisor no later than 2 weeks before the day of protection.

When a student must protect summarized the results of calculations and conclusions to answer the question head.

The final module- grade is obtained as a result protect student coursework scale ECTS and traditional national scale, entered into evidence and examination of student academic records (table 6.1).

Evaluation of the course work is done in 2 stages: evaluate the quality of theoretical material and practical part of writing - 50 points; Protection rating - 50 points.

The main criteria for evaluating course work: bringing the relevance of the chosen topic , the connection with the problems of improvement of domestic enterprises; appeal to a large number of specialized literature , including periodicals ; depth study of the basic problems of work; completeness of the task and the disclosure content of the topic of work; use of economic- mathematical methods for writing practical terms ; use the laws of Ukraine ; presence of independent findings and the extent of their validity ; the accuracy and completeness of answers to the oral questions students head protection during course work.

Table 6.1.

Criteria of evaluation of the course work

Points	Description of work established pursuant protection score	Rating ECTS	Traditional Rating
---------------	--	--------------------	---------------------------

1	2	3	4
95-100	Student shows under the program complete, systematic knowledge, able to independently apply their knowledge, able to generalize from them, to evaluate the possibility of further development of the enterprise, logically and intelligently taught material, all calculations in the practical part is correct. Allowed one or two insignificant mistakes that student self-corrects. Making work meets all the stated requirements.	A	Perfectly
85-94	Student shows under the program complete, systematic knowledge and operational skills, able to independently apply their knowledge, but needs little help from the teacher in the process of applying knowledge and skills. All economic indicators are calculated correctly. There may be two or three insignificant errors in the design work.	B	Good
75-84	The student demonstrates knowledge mainly reproductive character in a reply there is not enough depth understanding of the course work described in material, design work contains insignificant mistakes, some economic indicators are calculated correctly.	C	

Continued Table 6.1

65-74	The student demonstrates a general knowledge of the subject, explaining the main issues of the course work	D	Satisfactorily
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	surface. Making work contains significant errors in both the theoretical and the practical part; non-compliance.		
60-64	Student at reproductive reproduction of knowledge assumed significant errors. Theoretical and practical parts made significant errors.	E	
55-59	Student at reproductive reproduction of knowledge assumed significant errors and unable to fix them even with the help of the teacher. Work executed incorrectly.	Fx	Unsatisfactorily
Not the conditions for admission to the protection of coursework		F	Not allowed

7. Suggested Reading

Basic Reading

1. Business Economics: Textbook / under total. eds. SF Pokropyvnoho. - Ed. 3rd, unchanged. - K.: MBK, 2006. - 528 p., ISBN 966-574-148-
2. Tatiana Primak. Business Economics: teach. guidances. / TA Primak. - 5th ed., Erased. - K.: Vicar, 2008. - 219 p.: Table. - (Series "Higher Education XXI century"). Ref.: P. 218-219. ISBN 978-966-7131-95-1.
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